



The Effect of Village Funds, Village Fund Allocation, Village Own-Source Revenue, and BUMDes Profit on the Number of Poor People (An Empirical Study in Kembang Janggut Subdistrict)

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ABSTRACT

This study aims to analyze the influence of Village Funds, Village Fund Allocation, Village Original Income (PADes) and BUMDes Profit on the number of poor people in Kembang Janggut sub-district for the period 2020-2024. The data used in this study are secondary data obtained from the Kembang Janggut Sub-district Office and the Village Government. The method used to test the hypothesis is the t-test, f-test, and the Coefficient of Determination (R²) test using the IBM SPSS 25 application tool. The object of this study is the poor in Kembang Janggut Sub-district. This study uses multiple linear analysis with the equation $Y = 331,784 + 2,807X_1 - 1,155X_2 + 8,4672X_3 - 7,941X_4$. The regression coefficient of the Village Fund variable (X₁) has a significant value of 0.004 < 0.05. Then the Village Fund Allocation variable (X₂) has a significant value of 0.008 < 0.05. Then the Village Original Income variable (X₃) has a significant value of 0.093 < 0.05. Then the BUMDes Profit variable (X₄) has a significant value of 0.089 < 0.05. It is concluded that H₂ and H₅ are accepted while H₁, H₃ and H₄ are rejected. The results of the study also show that the f-test (4,893 > 2,63) supported by a significance value of 0.003 < 0.05 so that it can be concluded that the Village Fund, Village Fund Allocation, Village Original Income, and BUMDes Profit variables simultaneously have a negative and significant influence on the Number of Poor Population

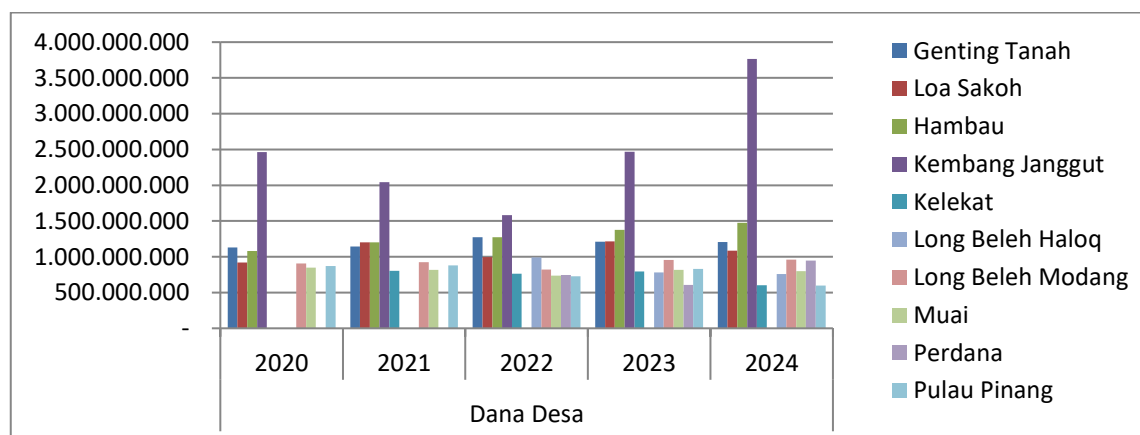
INTRODUCTION

In Indonesia, particularly in rural regions, poverty constitutes a significant barrier to development. The government initiated the Village Fund program to address this issue, with the goal of enhancing community welfare and alleviating poverty. Furthermore, the government offers Village Fund Allocations (ADD) aimed at assisting in the development of village infrastructure and economy. Nonetheless, the efficacy of the Village Fund and ADD is called into doubt by many, particularly in villages where poverty persists, like Kembang Janggut District.

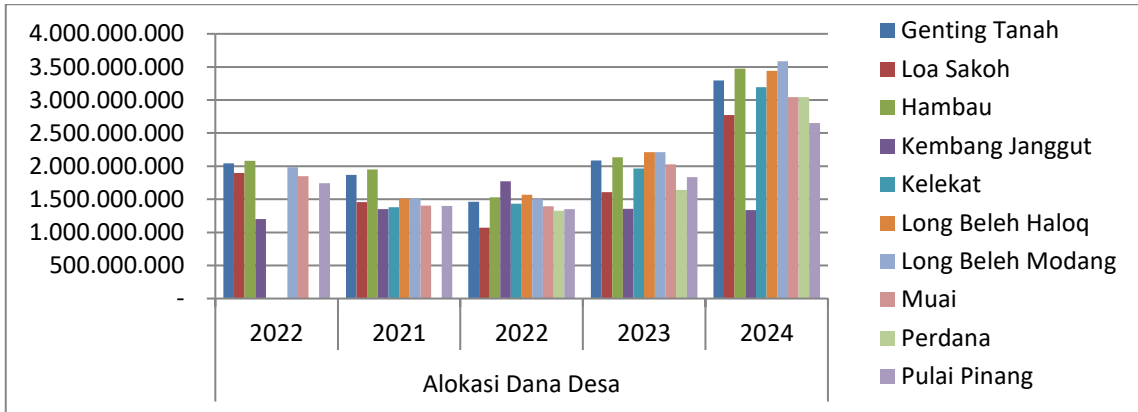
In Indonesia, villages serve as the smallest administrative units and are crucial for national and regional development. The Village Fund, supplied by the central government to enhance the welfare of village communities and alleviate poverty, is one of the key tools for promoting village development. Moreover, the Village Fund Allocation (ADD), Village Own-Source Revenue (PAD), and the existence of Village-Owned Enterprises (BUMDes) serve as crucial instruments for advancing village development.

Village Funds are resources sourced from the State Budget, designated for villages, and routed to districts/cities via the Regional Budget. They are utilized to finance government administration, development initiatives, community development, and empowerment efforts as outlined in Ministerial Regulation Number 16 Chapter I Article 1 Paragraph 2 (Government Regulation Number 16 Article 1 Paragraph 7 of 2018). The central government is optimistic that village funds and their allocations will contribute to the development of villages in every district, including Kembang Janggut Subdistrict. Moreover, local revenue serves as a financial resource for achieving decentralization, and its allocation is interconnected.

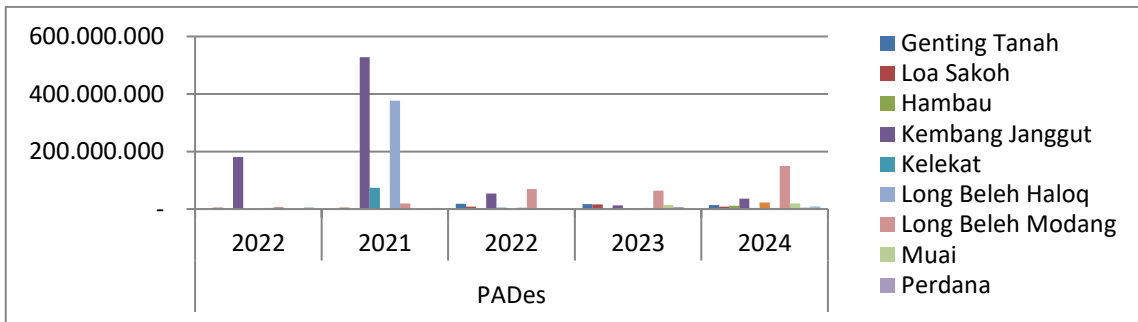
Even though different budgets have been allocated, the effectiveness of village fund utilization is still in question. While some villages have seen an enhancement in welfare, others have witnessed a rise in the number of impoverished residents. Data indicates that the Kembang Janggut subdistrict in Kutai Kartanegara has been undergoing similar dynamics, with fluctuations in the number of impoverished residents from 2020 to 2024.



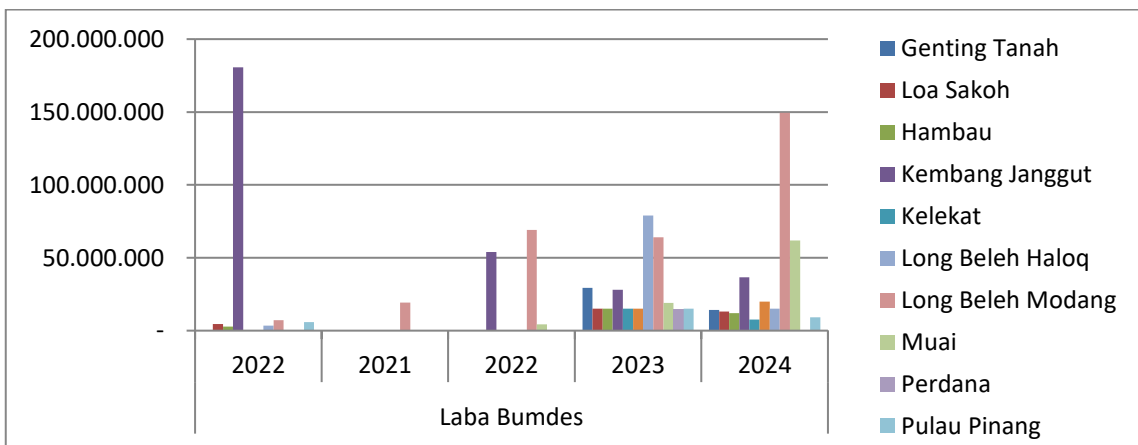
Picture 1. Village Funds



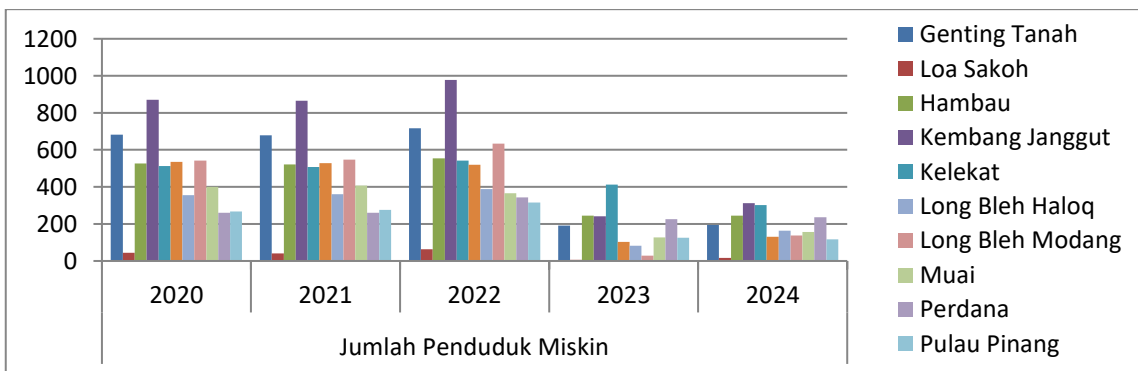
Picture 2. Village Fund Allocation



Picture 3. Pades



Picture 4. Laba Bumdes



Picture 5. Number of Poor People

As Pramu and Hutajulu (2023) state, all developing countries, Indonesia included, face poverty as their most fundamental problem. Poverty describes a state where individuals are unable to satisfy their fundamental requirements. Poverty constitutes a daily reality for those deemed poor, as they perceive themselves to be living in poverty. Nevertheless, they might not always be aware that they are living in poverty. When individuals start to measure their lives against those of others enjoying a higher standard of living, they might begin to experience feelings of impoverishment.

Utilizing different approaches to define poverty in order to establish a straightforward mental model. Income-based methods for assessing poverty can be categorized into absolute and relative poverty. Absolute poverty is defined by an individual's income and the amount required to satisfy daily needs, whereas relative poverty pertains to income disparities that arise based on a particular region or nation. The Central Statistics Agency (BPS) employs an absolute poverty approach to define its poverty line, which aligns with the definition of poverty as outlined by Adji et al. (2020).

According to research by Sigit and Kosasih (2020), Village Funds have a significant positive impact on the number of individuals living in poverty. According to Agustina et al. (2021), in Tuban Regency, Village Fund Allocations significantly influence the number of individuals living in poverty. Mumpuni's (2021) research indicates that Village Original Income does not affect or significantly influence the number of impoverished individuals. Meanwhile, research conducted by Annisa et al. (2024) indicates that BUMDes has no effect and is not significant in relation to the number of poor people.

LITERATURE REVIEW

Definition of Accounting

Suwardjono (2005) defines accounting as a body of knowledge that examines the provision of services through quantitative financial information about organizational units within a specific country and the methods used to convey (report) this information to designated parties. According to Siregar (2019), accounting involves the process of identifying, recording, and communicating the final outcomes through financial reports that represent the company's status to interested parties or those requiring information about an entity's financial condition. According to Radiansyah et al (2023), accounting is the art of recording, classifying, and summarizing money, transactions, and events (at least some of which are related to finance) in a certain manner and format, and interpreting the results. *Pengertian akuntansi sektor publik*

According to Bastian (2019), public sector accounting is a technical mechanism of accounting analysis used in the management of public funds within high-level state institutions and their subordinate departments, as well as local governments, state-owned enterprises, regional-owned enterprises, non-governmental organizations, and social foundations in public-private partnership projects. As stated by (Ummah, 2019), public sector accounting encompasses service activities related to the economy, particularly financial ones, to facilitate decisions that address community needs and rights through services provided by these entities. Public sector accounting, as stated by Halim & Kusufi

(2017), encompasses the accounting functions of senior government agencies, their subordinate ministries, local governments, political parties, foundations, universities, and other non-profit entities.

Definition of Village

According to Nurcholis (2011), a village is defined as a locality populated by individuals who are acquainted with one another, cohabit, share customs that are relatively alike, and possess unique methods for structuring communal existence. According to Article 1 Paragraph 1 of Government Regulation No. 6 of 2016 regarding Villages, a village is defined as a legal community unit with territorial boundaries that possesses the authority to regulate and manage government affairs and local community interests based on community initiatives, ancestral rights, and/or traditional rights acknowledged and respected within the framework of the Unitary State of the Republic of Indonesia. A village is defined in the Big Indonesian Dictionary as a territorial unit that is home to several families and has its own governance system, led by a village head.

Village Fund

(Priority Use of Village Funds Number 7, 2021) in Chapter I Article 1 Paragraph 2 regarding village funds derived from the State Revenue and Expenditure Budget designated for villages, which are channeled through the district/city Revenue and Expenditure Budget and utilized to finance government administration, development implementation, community development, and community empowerment. Village Funds are intended to cover the costs of government administration, development initiatives, and community development efforts. Village Funds are mainly allocated for Village Development (as stated in Government Regulation Number 60 Article 1 Paragraph 2 of 2014).

Village Fund Allocation

As stipulated in Government Regulation No. 6 Chapter VIII Article 72 Paragraph 1 point d (2016), the Village Fund Allocation constitutes a portion of the balanced fund that regencies/cities receive, with an amount that is at least 10% of the balanced fund received by regencies/cities in the Regional Revenue and Expenditure Budget (APBD) after deducting the Special Allocation Fund (DAK).

The Village Fund Allocation (ADD) serves as a key resource for financing village initiatives. Nonetheless, despite the fact that rural areas are resource-rich, poverty continues to present a challenging issue. The local government implements the mechanism for distributing allocations from the village fund. To put it differently, the village head submits a request for distributing village fund allocations via the village government. This request is submitted and finalized, after which the village head submits another request for the same distribution of village fund allocations. After all efforts are finalized, the Head of Finance at the Regional Secretariat (Regional Secretary) will directly allocate village fund distributions from the regional treasury to the village account.

Village Own-Source Revenue (PADes)

As stated in Chapter 1 of (Regulation of the Minister of Home Affairs No. 20 of 2018 concerning Village Financial Management, 2018), all revenues generated by the village during a fiscal year are the village's rights and do not require repayment. As stated in Article 11 Paragraph 2 of Permendagri No. 20 of 2018, village revenue is divided into several categories: a) village original revenue, b) transfers, and c) other revenue. Meanwhile, village revenue groups are specified in Chapter 3 Article 12 Paragraph 1, which states that village original revenue consists of the following types:

- a. Business income;
- b. Asset income;
- c. Self-reliance, participation, and mutual cooperation; and
- d. Other village revenue.

The goal of village revenue is to promote the village's self-sufficiency in managing its resources and potential, thereby enhancing economic growth and community productivity to alleviate poverty.

Village-Owned Enterprise (BUMDes)

(Regulasi Pemerintah No. 11 Tahun 2021, Pasal 1 Ayat 1) tertantum di Bab I, Pasal 1, Ayat 1, yang membahas "Usaha Milik Desa. Village-Owned Enterprises, henceforth referred to as BUMDES, are legal entities created by villages and/or collaboratively by multiple villages to manage business activities, utilize assets, enhance investment and productivity, offer services, and/or engage in other types of ventures aimed at maximizing the welfare of the village community.

According to Annisa et al. (2024), BUMDes is a business entity primarily funded by village resources, and its existence serves several roles. With regard to planning and creation, Village-Owned Enterprises (BUMDES) are established based on community institutions and involvement. Village-Owned Enterprises, as outlined in (Government Regulation No. 11 Article 3 Point a of 2021), are designed to conduct economic activities through business management, enhance investment and economic productivity, and develop the village's potential.

Poverty

Poverty is defined by Yuspriono et al. (2020) as the absence of needs across all dimensions, encompassing both primary and secondary needs. Bappenas, the National Development Planning Agency, defines poverty as the incapacity of individuals or groups to meet their fundamental rights for sustaining and enhancing a dignified life. Fundamental rights encompass: provision of food, health care, education, jobs, housing, clean water, land access, natural resources and environmental protection, medical treatment or safeguarding against violence threats, and socio-political rights. The entitlement to take part in life.

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and environmental protection, medical treatment or safeguarding against violence threats, and socio-political rights. The entitlement to take part in life.

1. Absolute Poverty: a form of poverty characterizing those whose income falls below the government-established poverty line.
2. Relative Poverty: this type of poverty arises from development policies that are not evenly distributed and have yet to benefit the whole community. This leads to the phenomenon of income inequality affecting certain individuals in specific domains.
3. Cultural Poverty: This type of poverty arises from community customs that have become ingrained in the culture, affecting values, thought processes, and methods of working.
4. Structural Poverty: this type of poverty arises from the social structure that is embedded within certain groups in society.

METHODOLOGY

Research Object

The research location was 10 villages in Kembang Janggut Subdistrict, Kutai Kartanegara Regency, East Kalimantan.

Types and Sources of Data

The type of data in this study is quantitative. The data was obtained from a government agency, namely the Kembang Janggut Subdistrict Office. The research data source is secondary data. The secondary data used in this study includes Village Funds, Village Fund Allocations, Village Original Income, BUMDes Profits, and the Number of Poor Residents.

Population and Sample

The population in this study was all communities in 10 villages in Kembang Janggut Subdistrict. The sampling technique used in this study was purposive sampling. The required samples are villages that received Village Funds, Village Fund Allocations, Village Original Income, and BUMDes Profits between 2020 and 2024, villages with poor residents in Kembang Janggut Subdistrict located in Kutai Kartanegara Regency.

Data Analysis Techniques

The data analysis technique used in this study employed multiple linear regression analysis to measure the presence or absence of an influence between the independent variable (X) and the dependent variable (Y) using a multiple linear equation. This was then tested using classical assumption tests consisting of normality tests, multicollinearity tests, heteroscedasticity tests, and autocorrelation tests. Finally, hypothesis testing was conducted, consisting of multiple linear analysis, partial testing (T), simultaneous effect testing (F), and coefficient of determination testing (R²) using SPSS 25.

RESULTS AND DISCUSSION

Uji Regresi Linier Berganda

Tabel 1. Multiple Linear Regression Test Results
Coefficients^a
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	331,784	58,401		5,681	,000
Dana Desa	2,807	,000	,607	3,046	,004
Alokasi Dana Desa	-1,155	,000	-,557	-2,801	,008
Pendapatan Asli Desa	8,672	,000	,408	1,730	,093
Laba Bumdes	-7,941	,000	-,408	-1,752	,089

a. Dependent Variable: Jumlah Penduduk Miskin
(Sumber: Data Olah SPSS 25)

Based on Table 1, the results of the Multiple Regression Analysis Test show the regression equation in equation 5.1 below:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = 331,784 + 2,807X_1 - 1,155X_2 + 8,4672X_3 - 7,941X_4$$

Description:

Y = Poverty

a = intercept value

1-4 = regression coefficients for each independent variable

X1 = Village Fund

X2 = Village Fund Allocation

X3 = Original Income of the Village

X4 = BUMDes Profit

e = error

Based on equation 5.1, the following analysis can be made:

1. Der konstante Wert (a) = 331,784 zeigt an, dass der Durchschnittswert der Anzahl armer Menschen 331,784 beträgt, wenn die unabhängigen Variablen der Dorfmittel, Dorfmittelzuweisungen, des ursprünglichen Einkommens des Dorfes und der Bumdes-Gewinne als konstant oder unverändert betrachtet werden. This positive constant arises due to the significant difference in range between the independent and dependent variables (the independent variables span values from millions to billions, while the dependent variables span values in the hundreds).
2. Der Wert des Koeffizienten für die Variable Village Fund (X1) beträgt 2,807. This value indicates that an increase in the Village Fund will lead to a rise of 2.807 in the number of impoverished individuals. This indicates a positive correlation between the Village Fund and the number of impoverished individuals.

3. Der Wert des Koeffizienten für die Variable der Mittelzuweisung an das Dorf (X2) beträgt -1,155. This value indicates that with an increase in Village Fund Allocation, the Number of Poor People will decrease by -1.155 individuals. This indicates that the Village Fund Allocation and the Number of Poor People are inversely related.
4. Der Wert des Koeffizienten für Village Original Income (X3) beträgt 8,4672. This figure indicates that with a rise in Village Original Income, the Number of Poor People will grow by 8.4672. This indicates a positive correlation between Village Original Income and the Number of Poor People.
5. The Bumdes Profit Coefficient (X4) value is -7.941. This value means that if there is an increase in Bumdes Profit, the Number of Poor People will decrease by -7.941 people. This shows a negative relationship between Bumdes Profit and the Number of Poor People.
6. Due to this, these four independent variables can account for changes in the number of impoverished individuals in Kembang Janggut Subdistrict at the same time. Thus, any alterations to Village Funds, Village Fund Allocations, Village Original Income, and Bumdes Profits will together influence the rise or fall in the number of impoverished individuals.

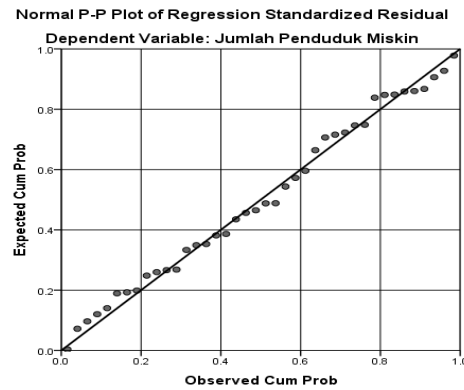
Classical Assumption Test
Normality Test

Tabel 2. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	172,94726015
Most Extreme Differences	Absolute	,076
	Positive	,062
	Negative	-,076
Test Statistic		,076
Asymp. Sig. (2 tailed)		.200 ^{c,d}

(Sumber: Data Olah SPSS 25)

According to the aforementioned Table 3, the value of the Kolmogorov Smirnov Test represented by Asymp Sig (2 tailed) exceeds 0.05 or 5%, specifically 0.200. This outcome suggests that the data or variables examined in this study follow a normal distribution. Moreover, one can also assess normality through a normal probability plot (p-plot). When the residual distribution aligns with the diagonal on the plot, one can presume that the normality assumption holds. On the other hand, if that is not the case, there is a possibility that the regression model does not fulfill the classical assumption. Below are the findings from the normality test conducted with a normal p-plot.



Picture 6. Grafik Normal P-Plot

The results of the P-Plot analysis, as illustrated in the graph above, indicate that the regression model is appropriate for this study. This conclusion is drawn from the normal plot graph, which shows that the points are distributed around and follow the diagonal line, satisfying the normality assumption.

Uji Multikolinearitas

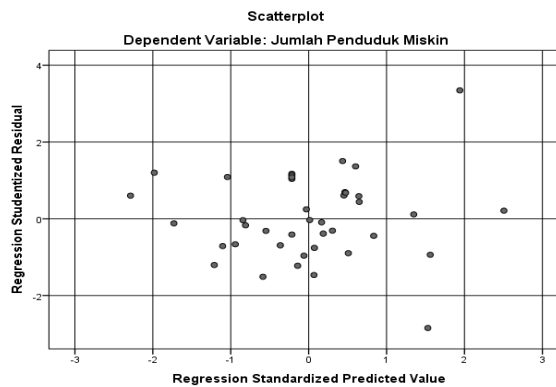
Tabel 3. Multicollinearity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	331,784	58,401		5,681	,000		
Dana Desa	2,807	,000	,607	3,046	,004	,461	2,170
Alokasi Dana Desa	-1,155	,000	-,557	-2,801	,008	,464	2,156
Pendapatan Asli Desa	8,672	,000	,408	1,730	,093	,329	3,044
Laba Bumdes	-7,941	,000	-,408	-1,752	,089	,337	2,965

a. Dependent Variable: Jumlah Penduduk Miskin

The table above indicates that the output Tolerance value of six independent variables exceeds 0.10, while their VIF values are below 10.00. The four independent variables—village funds, village fund allocation, village revenue, and bumdes profit—have Tolerance values of 0.461, 0.464, 0.329, and 0.337, respectively. Furthermore, the VIF values for the four variables JGA are 2.170, 2.150, 3.044, and 2.965. This indicates that there are no signs of multicollinearity among the independent variables in the regression model of this study.

Heteroscedasticity Test



Picture 7. Grafik Scatterplot

Based on the image above, the spread of the cock does not have a clear pattern, and is randomly spread over or below 0 on the Y axis. it can be concluded that there is no heteroscedasticity. Although analysis using plot graphs has significant weaknesses, the fewer the number of observations the more difficult it is to interpret the results of plot graphs. For this reason, statistical testing is needed, and the authors chose to use the Glejser method, which can provide a precise picture of the value of heteroscedasticity.

Tabel 4. Test Results Heteroskedastitas Glacier Method
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	134,590	31,371		4,290	,000
Dana Desa	1,259	,000	,058	,254	,801
Alokasi Dana Desa	-2,115	,000	-,215	-,954	,346
Pendapatan Asli Desa	3,311	,000	,330	1,229	,227
Laba Bumdes	6,582	,000	,071	,270	,789

a. Dependent Variable: RES2

(Sumber: Data Olah SPSS 25)

The GIS value for the Village Fund is 0.801, the GIS value. Village fund allocation of 0.346, the value of GIS. The original income of the village was 0.227, and The Profit of Bumdes had a GIS value. Amounted to 0.789. Accordingly, all Sig values. of each variable > 0.05. So it can be concluded that the data does not occur heteroskedastisutas.

Tabel 5. Autocoleration Test Results of Durbin Waston Method (D-W)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.599 ^a	,359	,285	182,563	1,669

a. Predictors: (Constant), Laba Bumdes, Alokasi Dana Desa, Dana Desa, Pendapatan Asli Desa

b. Dependent Variable: Jumlah Penduduk Miskin

(Sumber: Data Olah SPSS 25)

From the results shown in Table 5. obtained Durbin Watson value, which is 1.669 which is then compared with Durbin Watson table numbers at a significant level of 5% with $n=42$ and $dU=1.7202$ found dL value of 1.3064 and dU obtained is $1.669 < dU$ which is 1.7202. This result is in line with Durbin Watson's decision-making principle which states that $dL < dw < dU$, with the following details $1.3064 < 1.669 < 1.7202$, so it can be concluded that H_a is accepted, which indicates the existence of autocoleration, but the conclusion about it cannot be ascertained.

Therefore, the researchers chose to conduct other alternative tests to obtain certainty about the autocoleration problem by conducting a test run test. Run tests are used to determine whether residual data is random or not (systematic). The decision is taken if the value of Asymp. Sig. > 0.05 then there are no symptoms of autocoleration.

Tabel 6. Test Results

Runs Test

	Unstandardized Residual
Test Value ^a	-10,84500
Cases < Test Value	20
Cases \geq Test Value	20
Total Cases	40
Number of Runs	14
Z	-2,082
Asymp. Sig. (2-tailed)	,037

a. Median

(Sumber: Data Olah SPSS 25)

SPSS output results in Table 6 is the value of Asymp. Sig. $0.037 > 0.05$ which indicates that H_0 is accepted, so it can be concluded that the residuals are random or there is no autocoleration between the residual values.

Hypothesis Test

Tabel 7. Partial Test Results (Uji t)
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	331,784	58,401		5,681	,000
Dana Desa	2,807	,000	,607	3,046	,004
Alokasi Dana Desa	-1,155	,000	-,557	-2,801	,008
Pendapatan Asli Desa	8,672	,000	,408	1,730	,093
Laba Bumdes	-7,941	,000	-,408	-1,752	,089

a. Dependent Variable: Jumlah Penduduk Miskin

(Sumber: Data Olah SPSS 25)

Effect of Village Fund (X1) on the number of poor people (Y)

The results of the t test showed numbers $3.046 > 2.011$ with GIS values. $0,004 < 0,05$. This shows that the hypothesis has a significant positive effect, so H_0 is accepted and H_a is rejected. That is, partially The Village Fund has an influence on the number of poor people.

Effect of Village Fund Allocation (X2) on the number of poor people (Y)

Based on the results of ji t, obtained value $-2,801 > 0.211$ with the value of GIS. $0,008 < 0,05$. This shows that the hypothesis has a significant negative effect, then H_0 is rejected and H_a is accepted. That is, the partial allocation of village funds does not affect the number of poor people.

The effect of Village income (X3) on the number of poor people (Y)

From the results of the t-test conducted, obtained a value of $1.730 < 2.011$ with a GIS value. $0,093 > 0,05$. This shows that the hypothesis has no significant effect, so H_0 is accepted and H_a is rejected. So, partially, the original income of the village does not affect the number of poor people.

The effect of Bumdes profit (X4) on the number of poor people (Y)

From the results of the t-test conducted, obtained a value of $-1.752 < 2.011$ with a GIS value, $0.089 > 0.05$. This shows that the hypothesis has no significant effect, so H_0 is accepted and H_a is rejected. So, partially, Bumdes ' profits showed no significant influence on the number of poor people.

Simultaneous Test (F)

Tabel 8. Simultaneous Test Results (Uji F)
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	652293,338	4	163073,335	4,893	.003^b
Residual	1166519,437	35	33329,127		
Total	1818812,775	39			

a. Dependent Variable: Jumlah Penduduk Miskin
 b. Predictors: (Constant), Laba Bumdes, Alokasi Dana Desa, Dana Desa, Pendapatan Asli Desa
 (Sumber: Data Olah SPSS 25)

From Table 8 it is known that the calculated F value is 4.893 Sig value. 0.003 because the value of F count > rather than F table, which is 4.893 > 2.63 while the significance value is 0.003 < 0.05 then the hypothesis is accepted. This indicates that the independent variables, namely village funds, Village Fund Allocation, Village Revenue and Bumdes profit, are simultaneously able to explain the variation in the dependent variable, namely the number of poor residents. thus, it can be concluded a positive and significant influence simultaneously on the number of poor people.

Coefficient of Determination Test (R2)

Tabel 9. Presenting the Results of the Coefficient of Determination Test (R2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.417 ^a	.174	.079	98,06682	2,607

a. Predictors: (Constant), Laba Bumdes, Alokasi Dana Desa, Dana Desa, Pendapatan Asli Desa

b. Dependent Variable: RES2

(Sumber: Data Olah SPSS 25)

Adjusted R2 value was recorded at 0.079 or 7.9%. This shows that the linkage between the independent variable and the dependent variable is weak (0.00 - 0.199). In other words, the variation of 7.9% in the number of poor people can be explained by variations in the three independent variables, namely village funds, Village Fund Allocation, Village Revenue, and Bumdes profits. While the rest (100% - 7,9% = 92,1%) this is due to factors outside of the model.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of hypothesis testing, analysis and discussion of the effect of village funds, village fund a llocation, village revenue, and bumdes profit on the number of poor people in Kembang Janggut District, the following conclusions can be drawn:

1. From 2020 to 2024, village funds significantly impacted the number of impoverished individuals in Kembang Janggut subdistrict. This occurs due to the village fund's inability to alleviate poverty. Physical development, including these roads, multi-purpose buildings, and other public amenities, is one of the contributing factors. While the infrastructure of villages is significant, its effect on enhancing the economy of impoverished individuals is indirect and manifests over the long term. Furthermore, the use of village funds that have not been properly targeted and the lack of

effective supervision regarding budget allocation may contribute to hindering poverty reduction efforts in Kembang Janggut District.

2. The distribution of village funds significantly reduces the number of impoverished individuals in Kembang Janggut subdistrict during 2020–2024. This indicates that a rise in the allocation for village funds correlates with a reduction in poverty. This budget is primarily designated for the functioning of village governance, including fixed remuneration for village officials. However, this outcome indicates that a portion of village funds has been redirected toward community and social empowerment initiatives, albeit not in a dominant proportion.
3. The number of impoverished individuals in Kembang Janggut subdistrict during 2020–2024 is not significantly influenced by village revenue. This is due to improper management or misallocation to the wrong programs, resulting in a limited effect on poverty reduction. Moreover, the use of rural areas is more focused on the operational expenses of village administrations or public initiatives whose advantages are not directly experienced by the impoverished.
4. The BUMDes profit does not have a significant impact on the number of poor people in Kembang Janggut District from 2020 to 2024. This is because the contribution of BUMDes is still small and uneven, or it is only distributed to a small portion of the community. The profits generated by BUMDes are primarily used for its own internal business development, resulting in an insignificant impact on overall poverty reduction.
5. At the same time, the number of impoverished individuals in Kembang Janggut sub-district is considerably influenced by the Village Fund, village fund allocation, village revenue, and bumdesa profit. This indicates that the interplay of the four variables—village funds, village fund allocation, village revenue, and BUMDes profit—collectively impacts the poverty level in Kembang Janggut subdistrict. This means that if village financial resources are managed in an integrated way, it could help to cut poverty levels. Its implementation needs to be optimized, however, in order to maximize its impact on the welfare of the poor. There is great potential to reduce poverty by strengthening village funds, provided that this is prioritized for empowering poor communities, bolstering the village economy with productive enterprises, and developing the skills of rural communities.

FURTHER STUDY

After doing the research and conclusions above, there are some suggestions that can be given by the author, among others:

1. It is expected that the Kembang Janggut sub-district government will enhance the supervision and evaluation of village fund usage, allocation of

- village funds, and BUMDes management to ensure these efforts are targeted and effective in alleviating poverty.
2. The village government is anticipated to enhance transparency and accountability in the management of village finances, and to engage active community members in the planning and execution of village development initiatives
 3. To enable professional and efficient financial and business management, it is necessary to enhance the capacity of village and BUMDes financial managers in Human Resources (HR) through training and support.
 4. It is anticipated that further studies will broaden the research scope by incorporating additional variables that influence poverty, including education, health, and access to essential services, as well as employing various research methods to achieve more thorough results.
 5. It is recommended that the government distribute its funds in a way that reflects the ratio of physical to non-physical expenditures, while also raising the budgetary allocation for programs aimed at economically empowering impoverished individuals. At present, the majority of village funds continue to be allocated for infrastructure development, resulting in suboptimal benefits for poverty reduction.

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